

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Boone Township (6460)**

M S D Boone Township (6460)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$5,210,609	31.4%	\$5,455,753	46.3%	\$5,640,637	47.5%	\$6,117,407	48.1%
Student Instructional Support	\$637,906	3.8%	\$606,384	5.1%	\$621,792	5.2%	\$643,314	5.1%
Overhead and Operational	\$2,336,426	14.1%	\$2,256,015	19.2%	\$2,376,698	20.0%	\$2,716,281	21.4%
Nonoperational	\$8,432,036	50.7%	\$3,462,085	29.4%	\$3,247,198	27.3%	\$3,237,752	25.5%
<b>Grand Total</b>	<b>\$16,616,977</b>		<b>\$11,780,237</b>		<b>\$11,886,325</b>		<b>\$12,714,754</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	35.2%	51.5%	52.7%	53.2%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Boone Township (6460)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$76,675	\$79,126	\$81,653		6%	3%
	11100 Regular Programs; Elementary	\$1,650,450	\$1,848,773	\$1,969,045	\$2,129,743	29%	15%	8%
	11200 Regular Programs; Middle/Junior High	\$106,400	\$762,440	\$836,330	\$884,815	> 500%	16%	6%
	11300 Regular Programs; High School	\$1,304,636	\$1,554,094	\$1,508,119	\$1,608,893	23%	4%	7%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$18,337	\$21,811	\$19,736		8%	-10%
	11450 Vocational Education; Consumer and Homemaking	\$55,623	\$80,749	\$82,637	\$84,745	52%	5%	3%
	11470 Vocational Education; Business Education	\$56,583	\$74,483	\$80,993	\$80,579	42%	8%	-1%
	12810 Special Education Preschool	\$24,497	\$38,838	\$0	\$0	-100%	-100%	
	12900 Other Special Programs	\$37,265	\$39,211	\$33,856	\$29,659	-20%	-24%	-12%
	14300 Summer School Programs; High School	\$0	\$833	\$0	\$3,200		284%	
	16100 Remediation Testing	\$131	\$23,137	\$12,546	\$17,560	> 500%	-24%	40%
	16200 Preventive Remediation	\$38,800	\$634	\$15,003	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$92,185	\$97,609	\$136,721	\$92,075	0%	-6%	-33%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$259,425	\$274,910	\$295,660	\$397,366	53%	45%	34%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$29,063	\$15,463	\$5,632	\$10,397	-64%	-33%	85%
	22130 Improvement of Instruction; Instructional Staff Training	\$12,450	\$125	\$0	\$423	-97%	239%	
	22220 Library/Media Services; School Library	\$112,038	\$143,573	\$129,318	\$121,977	9%	-15%	-6%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$47,653	\$98,992	\$181,247	\$141,526	197%	43%	-22%
	22360 Instruction, Related Technology; Network Support	\$0	\$97,533	\$61,593	\$71,654		-27%	16%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$8,000	\$9,600			20%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$195,360	\$209,347	\$183,001	\$331,806	70%	58%	81%
	26497 2007 Account Code - Teachers Retirement Fund	\$209,482	\$0	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$4,232,041</b>	<b>\$5,455,753</b>	<b>\$5,640,637</b>	<b>\$6,117,407</b>	<b>45%</b>	<b>12%</b>	<b>8%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$103,783	\$161,273	\$142,650	\$146,895	42%	-9%	3%
	21290 Guidance Services; Other Guidance Services	\$8,183	\$7,774	\$19,782	\$16,465	101%	112%	-17%
	21340 Health Services; Nurse Services	\$31,939	\$50,064	\$51,191	\$54,589	71%	9%	7%
	24100 Office of The Principal	\$348,789	\$387,274	\$408,169	\$425,365	22%	10%	4%
<b>Student Instructional Support Total</b>		<b>\$492,694</b>	<b>\$606,384</b>	<b>\$621,792</b>	<b>\$643,314</b>	<b>31%</b>	<b>6%</b>	<b>3%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$10,250	\$11,411	\$18,910	\$17,898	75%	57%	-5%
	23150 Board of Education; Legal Services	\$26,324	\$35,751	\$6,669	\$14,327	-46%	-60%	115%
	23160 Board of Education; Promotion Expenses	\$3,331	\$3,460	\$3,633	\$3,657	10%	6%	1%
	23190 Board of Education; Other Governing Body Services	\$7,706	\$9,291	\$9,100	\$8,405	9%	-10%	-8%
	23210 Executive Administration; Office of The Superintendent	\$150,612	\$207,040	\$224,709	\$226,207	50%	9%	1%
	23220 Executive Administration; Community Relations	\$12,401	\$12,425	\$15,217	\$13,660	10%	10%	-10%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$11,763	\$14,841			26%
	25120 Fiscal Services; Service Area Direction	\$54,816	\$78,797	\$71,603	\$74,163	35%	-6%	4%
	25130 Fiscal Services; Budgeting	\$10,998	\$19,317	\$19,428	\$15,547	41%	-20%	-20%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$5,617	\$3,070	\$1,150		-80%	-63%
	25192 Other Fiscal Services; Petty Cash	\$3,545	\$400	\$400	\$400	-89%	0%	0%
	25193 Other Fiscal Services; Printed Forms	\$1,263	\$2,495	\$485	\$497	-61%	-80%	3%
	25195 Other Fiscal Services; Bank Account Service Charge	\$794	\$1,163	\$1,425	\$1,426	80%	23%	0%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$2,521			
	25600 Public Information Services	\$0	\$0	\$430	\$59			-86%
	25750 Personnel Services; Health Services	\$0	\$6,513	\$59	\$55		-99%	-8%
	25850 Administrative Technology Services; Network Support	\$0	\$14,344	\$77,991	\$79,963		457%	3%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$21,289	\$24,717			16%
	25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$0	\$375	\$0			-100%
	25920 Ditch Assessments	\$222	\$0	\$132	\$192	-14%		46%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$43,864	\$66,708	\$66,532	\$69,812	59%	5%	5%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$815,056	\$903,152	\$909,972	\$933,856	15%	3%	3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,113	\$9,481	\$80	\$786	-63%	-92%	> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2011 - June 2012**  
**M S D Boone Township (6460)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$70,974	\$7,618	\$60,770	\$89,448	26%	> 500%	47%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$820	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$214	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$40	\$0	\$0	\$0	-100%		
	26700 Operation and Maintenance of Plant Services; Insurance	\$63,706	\$52,010	\$23,725	\$58,912	-8%	13%	148%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pl	\$0	\$356	\$0	\$720		102%	
	27010 Student Transportation; Service Area Direction	\$27,645	\$30,721	\$31,265	\$31,023	12%	1%	-1%
	27100 Student Transportation; Vehicle Operation	\$164,798	\$258,434	\$243,414	\$235,539	43%	-9%	-3%
	27200 Student Transportation; Monitoring Services	\$0	\$4,949	\$946	\$5,203		5%	450%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$71,887	\$124,635	\$120,223	\$104,026	45%	-17%	-13%
	27400 Student Transportation; Purchase of School Buses	\$168,625	\$0	\$21,900	\$244,449	45%		> 500%
	27500 Student Transportation; Insurance on Buses	\$8,797	\$13,100	\$23,346	\$16,630	89%	27%	-29%
	27700 Student Transportation; Contracted Transportation Services	\$84,917	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$1,690	\$750	\$681	\$59	-96%	-92%	-91%
	27910 Student Transportation; Bus Driver Training	\$1,414	\$2,716	\$1,581	\$1,703	20%	-37%	8%
	31100 Food Services Operations; Service Area Direction	\$116,503	\$39,819	\$42,022	\$123,542	6%	210%	194%
	31200 Food Services Operations; Food Preparation and Dispensing	\$0	\$129,434	\$122,598	\$136,653		6%	11%
	31400 Food Services Operations; Food Purchases	\$167,368	\$201,174	\$218,015	\$164,237	-2%	-18%	-25%
	31900 Other Food Services	\$0	\$2,934	\$2,940	\$0		-100%	-100%
<b>Overhead and Operational Total</b>		<b>\$2,092,691</b>	<b>\$2,256,015</b>	<b>\$2,376,698</b>	<b>\$2,716,281</b>	<b>30%</b>	<b>20%</b>	<b>14%</b>
<b>Nonoperational</b>								
	33400 Athletic Coaches	\$103,657	\$114,443	\$119,117	\$125,076	21%	9%	5%
	33500 Welfare Activities Services	\$418	\$85	\$0	\$0	-100%	-100%	
	33990 Other Community Services; Other	\$6,893	\$0	\$0	\$0	-100%		
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$4,629,017	\$58,633	\$0	\$0	-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services	\$147,648	\$49,845	\$250	\$5,000	-97%	-90%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$1,416,918	\$114,719	\$2,019	\$76,769	-95%	-33%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$16,036	\$0	\$0	\$0	-100%		
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$282,222	\$257,746	\$276,090	\$89,237	-68%	-65%	-68%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$48,400	\$0	\$29,654	\$0	-100%		-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$19,443	\$91,131	\$8,937	\$15,970	-18%	-82%	79%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$50,000	\$60,000	\$60,000		20%	0%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$3,801			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$74,900	\$69,515	\$165,814		121%	139%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$45,153	\$165,167	\$48,869	\$26,715	-41%	-84%	-45%
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$105,554	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$870,638	\$370,000	\$410,000	\$503,000	-42%	36%	23%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$504,500	\$546,000	\$523,000		4%	-4%
	53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$30,000	\$0			-100%
	54200 Common School Fund; Principal	\$707,521	\$934,086	\$1,646,747	\$1,643,369	132%	76%	0%
	54250 Common School Fund; Interest	\$0	\$676,831	\$0	\$0		-100%	
<b>Nonoperational Total</b>		<b>\$8,399,516</b>	<b>\$3,462,085</b>	<b>\$3,247,198</b>	<b>\$3,237,752</b>	<b>-61%</b>	<b>-6%</b>	<b>0%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$74,595	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$351,553	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$25,669	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$851,465	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$48	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$96,706	\$0	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,400,036</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			